

XVI - B Remittance of General Cash

General Cash is electronically remitted from an agency's bank account to the State Treasurer's Office. The Remittance to the State Treasurer (TC-47), Form CA-21A, must be prepared to electronically remit cash. The form is available on the Internet at <http://www.sco.ca.gov/ard/state/index.shtml>. After the RA (Form CA-21A) is verified and signed, the RA is faxed to the SCO for processing. The State Controller's Office (SCO) issues a Controller's Receipt document (prefix CRA) and processes the electronic withdrawal of funds from the agency's bank account.

The cash remittance and the SCO document are both coded on the General Purpose Posting Tag (CALSTARS 55) and input into CALSTARS. An example of the form is displayed in Exhibit XVI-B-1 and is available on the Internet at <http://www.dof.ca.gov/html/calstars/forms.htm>.

This chapter includes procedures for the electronic remittance of Abatements, Reimbursements, Revenue, Operating Revenue, Refunds to Reverted Appropriations, and the Special Deposit Fund. Examples of completed RAs and coding instructions for each type of remittance and the SCO document are also included.

Remittance procedures for Payroll Accounts Receivables, the Federal Trust Fund, and Advance Collections are included in subsequent sub-chapters.

ABATEMENTS PROCESSING

Abatements are reductions of, or credits to, GLA 9000-Appropriation Expenditures. Abatements are discussed in Chapter XVI-A of this volume, in SAM Section 10220, and in the Receipt Codes section of the UCM. The eleven abatement categories are listed in Chapter XVI-A as well as in the Uniform Codes Manual (UCM), "Other Receipts" section.

NOTE: This section does not include abatements for Payroll Account Receivables. These abatements are discussed in Chapter XVI-C.

Prepare RA

Exhibit XVI-B-2 lists all the fields/areas of the RA that must be completed for the remittance of abatements. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-3 for an example of a completed RA.

Code the Posting Tag for Abatement Remittance

Exhibit XVI-B-4 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of abatements.

EXHIBIT XVI-B-1

CALSTARS 55
(Rev. 12/01)

GENERAL PURPOSE POSTING TAG

ORG: _____

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	RPI	<input type="text"/>
INVOICE	<input type="text"/>	DOC DATE	<input type="text"/>	CUR DOC/S	<input type="text"/>
INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>	PCA	<input type="text"/>
AMOUNT	<input type="text"/>	REVERSE	<input type="text"/>	PROJ/WP	<input type="text"/>
LC DPOSIT	<input type="text"/>	SOURCE/AS	<input type="text"/>	CHECK	<input type="text"/>
APPN SYM	<input type="text"/>	FUND SRCE	<input type="text"/>	FUND/DTL	<input type="text"/>
METHOD	<input type="text"/>	BUD SEQ	<input type="text"/>	SUBSIDIARY	<input type="text"/>
GLAN	<input type="text"/>	DUE DATE	<input type="text"/>	PCA ACTY	<input type="text"/>
LOCATION	<input type="text"/>	MULTI PUR	<input type="text"/>		
VEND INFO	<input type="text"/>				

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	RPI	<input type="text"/>
INVOICE	<input type="text"/>	DOC DATE	<input type="text"/>	CUR DOC/S	<input type="text"/>
INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>	PCA	<input type="text"/>
AMOUNT	<input type="text"/>	REVERSE	<input type="text"/>	PROJ/WP	<input type="text"/>
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VEND INFO	<input type="text"/>				

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	RPI	<input type="text"/>
INVOICE	<input type="text"/>	DOC DATE	<input type="text"/>	CUR DOC/S	<input type="text"/>
INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>	PCA	<input type="text"/>
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METHOD	<input type="text"/>	BUD SEQ	<input type="text"/>	SUBSIDIARY	<input type="text"/>
GLAN	<input type="text"/>	DUE DATE	<input type="text"/>	PCA ACTY	<input type="text"/>
LOCATION	<input type="text"/>	MULTI PUR	<input type="text"/>		
VEND INFO	<input type="text"/>				

EXHIBIT XVI-B-2
REQUIRED FIELDS FOR ABATEMENT REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
APPROPRIATION DATA	If the remittance is for more than one appropriation, enter Various . If for one Budget Act appropriation, enter the Chapter, Year, and the 10-digit appropriation item number (Example: Ch. 38/05, Item 9990-001-0001)
FUND	Enter the UCM Fund number in the first four positions of the field. Leave the last three positions blank unless a sub-fund is designated by SCO. (Example: 0942001, Special Deposit Fund.)
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the year to which the abatement applies.
REF/ITEM	Enter the SCO Reference. The Reference is usually three digits, but can be five digits for continuing and carryover appropriations.
CATEGORY	This field is only completed when a Category number is displayed on the SCO Agency Reconciliation Report.
PROGRAM	Enter the 2-digit Program if the remittance applies to an appropriation scheduled by program. If the remittance is to the Clearing Account, enter 99 . NOTE: The level of coding for PROGRAM, ELEMENT, COMPONENT and TASK is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.
ELEMENT	See Program above.
COMPONENT	See Program above.
TASK	See program above.
AMOUNT	Enter the amount.
DESCRIPTION	Enter one of the following UCM Receipt titles: Rebates from Vendors Jury Duty and Witness Fees Refunds from Employee Organizations Property Damage or Loss Recoveries Sales Tax Collected Sale of Items to be Replaced Merit Award Payments Employee Payments for Use of State Resources Airline Compensation for Denied Boarding If the remittance is for more than one appropriation, enter the Chapter, Year, and appropriation information above the UCM Receipt title.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If 'old' cash is later discovered, e.g., in November for August collection, the cash should be remitted separately and display a collection period of "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER
OF REMITTANCE TO STATE ACCOUNT
 TC - 47

EXHIBIT XVI-B-4
POSTING TAG FOR ABATEMENT REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124 . TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the abatement applies. This is the fiscal year to which the original expenditure was charged.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the Index that the original expenditure was charged to.
OBJ DTL/AO	Optional field - Enter the Object Detail and Agency Object (if applicable) that the original expenditure was charged to. This field is required only for Category appropriations.
PCA	Optional field - Enter the PCA that the original expenditure was charged to.
AMOUNT	Enter the remittance amount.
SOURCE/AS	<p>Enter one of the following 6-digit UCM codes. For more detail, refer to the Receipt Codes/Other Receipts section of the UCM.</p> <p>580200 – Rebates from Vendors 580300 – Jury Duty and Witness Fees 580350 – Refunds from Employee Organizations 580400 – Property Damage or Loss Recoveries 580500 – Sales Tax Collected 580600 – Sale of Items to be Replaced 580700 – Merit Award Payments 580800 – Employee Payments for Use of State Resources 580900 – Airline Compensation for Denied Boarding</p>
CHECK	<p>First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA</p> <p>Fourth digit – Enter R</p> <p>Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.</p>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .

REIMBURSEMENTS PROCESSING

Reimbursements are amounts received as repayment for the actual cost of goods and services or for other expenditures made for or on behalf of another entity. Reimbursements are discussed in Chapter XVI-A of this volume, SAM Section 6463 and in the Receipt Codes section of the UCM.

Prepare RA

Exhibit XVI-B-5 lists all the fields/areas of the RA that must be completed for the remittance of reimbursements. Instructions are also included in the exhibit. For an example of a completed RA (reimbursements), refer to Exhibit XVI-B-6.

Code the Posting Tag for Reimbursement Remittance

Exhibit XVI-B-7 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of abatements.

EXHIBIT XVI-B-5
REQUIRED FIELDS FOR REIMBURSEMENTS REMITTANCE ADVICE

Item	Description														
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.														
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.														
AGENCY	Enter the agency name. Use the full name of department, board or commission.														
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .														
APPROPRIATION DATA	If the remittance is for more than one appropriation, enter Various . If for one Budget Act appropriation, enter the Chapter, Year, and the 10-digit appropriation item number (Example: Ch. 38/05, Item 9990-001-0001).														
FUND	Enter the UCM Fund number in the first four positions of the field. Leave the last three positions blank unless a sub-fund is designated by SCO. (Example: 0942001, Special Deposit Fund.)														
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.														
FY	Enter the year to which the reimbursement applies.														
REF/ITEM	Enter the 3-digit SCO Reference displayed on the SCO Agency Reconciliation Report.														
CATEGORY	Enter the Category (usually 90) displayed on the SCO Agency Reconciliation Report (Scheduled and Unscheduled Reimbursements).														
PROGRAM	Leave blank unless SCO has assigned coding.														
REV/OBJ	Leave blank.														
AMOUNT	Enter the amount.														
DESCRIPTION	<p>Enter one of the following UCM titles for Scheduled Reimbursements (Do not include definition):</p> <table border="1"> <thead> <tr> <th>Title</th><th>Definition of Title</th></tr> </thead> <tbody> <tr> <td>Intradepartmental</td><td>Reimbursements from other departmental units/programs within the same org</td></tr> <tr> <td>Interdepartmental</td><td>Reimbursements from other state departments, commissions, boards, etc</td></tr> <tr> <td>External/Federal</td><td>Reimbursements received directly from the Federal Government</td></tr> <tr> <td>External/Local</td><td>Reimbursements received from local governmental entities within the State, e.g., cities, counties.</td></tr> <tr> <td>External/Private</td><td>Reimbursements received from private individuals, firms, institutions, or corporations.</td></tr> <tr> <td>External/Other</td><td>Reimbursements not otherwise classified</td></tr> </tbody> </table>	Title	Definition of Title	Intradepartmental	Reimbursements from other departmental units/programs within the same org	Interdepartmental	Reimbursements from other state departments, commissions, boards, etc	External/Federal	Reimbursements received directly from the Federal Government	External/Local	Reimbursements received from local governmental entities within the State, e.g., cities, counties.	External/Private	Reimbursements received from private individuals, firms, institutions, or corporations.	External/Other	Reimbursements not otherwise classified
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External/Federal	Reimbursements received directly from the Federal Government														
External/Local	Reimbursements received from local governmental entities within the State, e.g., cities, counties.														
External/Private	Reimbursements received from private individuals, firms, institutions, or corporations.														
External/Other	Reimbursements not otherwise classified														

EXHIBIT XVI-B-5 (Continued)
REQUIRED FIELDS FOR REIMBURSEMENTS REMITTANCE ADVICE

DESCRIPTION (Continued)	Enter one of the following UCM titles for Unscheduled Reimbursements (Do not include definition):	
	Title	Definition of Title
	Intradepartmental	Unscheduled reimbursements from other departmental units/programs within the same org
	Interdepartmental	Unscheduled reimbursements from other state departments, commissions, boards, etc.
	External/Federal	Unscheduled reimbursements received directly from the Federal Government. Contact your CALSTARS analyst or FSCU before using.
	External/Local	Unscheduled reimbursements received from local governmental entities within the State, e.g., cities, counties.
	External/Private	Unscheduled reimbursements received from private individuals, firms, institutions, or corporations.
	External/Other	Unscheduled reimbursements not otherwise classified.
SOURCE FUND	Enter the Source Fund found in the SCO reimbursement account number on the SCO Agency Reconciliation Report.	
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."	
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.	

EXHIBIT XVI-B-6 -- REIMBURSEMENTS EXAMPLE

STATE OF CALIFORNIA REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE ACCOUNT TC - 47															CHECKING ACCOUNT NO. 222	REMITTANCE ADVICE NO. R 23456			
AGENCY: DEPARTMENT OF AIR QUALITY					FOR CREDIT TO: (FUND) 0001 GENERAL					APPROPRIATION DATA: Chapter 38/05, Item 9990-001-0001									

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	2005		001				90							6,000.00		Reimbursements - Scheduled Interdepartmental	0001
0001	9990	2005		001				90							2,000.00		Reimbursements - Scheduled External/Private	0001
TOTAL															8,000.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed) _____

OFFICIAL TITLE _____

Accounting Administrator I

DATE _____

8/15/2005

CONTACT
Cathy Bell

PHONE
(916) 445-9999

Collection period from July 1, 2005 to July 31, 2005 inclusive.

CA 21A (11-2004) PC Excel 97 Version

Original - State Controller's Office Duplicate - Agency Copy

EXHIBIT XVI-B-7
POSTING TAG FOR REIMBURSEMENTS REMITTANCE ADVICE

FIELD NAME	INFORMATION																																										
TC	Enter 124 . TC 124 debits GL 1115 and credits GL 1110.																																										
FFY	Enter the year to which the reimbursement applies.																																										
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.																																										
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.																																										
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.																																										
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 report.																																										
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 report.																																										
AMOUNT	Enter the remittance amount.																																										
SOURCE/AS	<p>Enter one of the following 6-digit UCM codes and, if used, the Agency Source. For more detail, refer to the Receipt Codes section of the UCM.</p> <table border="1"> <thead> <tr> <th colspan="3">SCHEDULED – Budgeted</th></tr> </thead> <tbody> <tr> <td>991912</td><td>Intradepartmental</td><td>Reimbursements from other departmental units/programs within the same org</td></tr> <tr> <td>991913</td><td>Interdepartmental</td><td>Reimbursements from other state departments, commissions, boards, etc</td></tr> <tr> <td>991935</td><td>External/Federal</td><td>Reimbursements received directly from the Federal Government</td></tr> <tr> <td>991936</td><td>External/Local</td><td>Reimbursements received from local governmental entities within the State, e.g., cities, counties.</td></tr> <tr> <td>991937</td><td>External/Private</td><td>Reimbursements received from private individuals, firms, institutions, or corporations.</td></tr> <tr> <td>991938</td><td>External/Other</td><td>Reimbursements not otherwise classified</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="3">UNSCHEDULED – (1) Unanticipated or not included in the Budget, or (2) Budget Revisions have not been processed</th></tr> </thead> <tbody> <tr> <td>995962</td><td>Intradepartmental</td><td>Unscheduled reimbursements from other departmental units/programs within the same org</td></tr> <tr> <td>995963</td><td>Interdepartmental</td><td>Unscheduled reimbursements from other state departments, commissions, boards, etc.</td></tr> <tr> <td>995985</td><td>External/Federal</td><td>Unscheduled reimbursements received directly from the Federal Government. Contact your CALSTARS analyst or FSCU before using.</td></tr> <tr> <td>995986</td><td>External/Local</td><td>Unscheduled reimbursements received from local governmental entities within the State, e.g., cities, counties.</td></tr> <tr> <td>995987</td><td>External/Private</td><td>Unscheduled reimbursements received from private individuals, firms, institutions, or corporations.</td></tr> <tr> <td>995988</td><td>External/Other</td><td>Unscheduled reimbursements not otherwise classified.</td></tr> </tbody> </table>	SCHEDULED – Budgeted			991912	Intradepartmental	Reimbursements from other departmental units/programs within the same org	991913	Interdepartmental	Reimbursements from other state departments, commissions, boards, etc	991935	External/Federal	Reimbursements received directly from the Federal Government	991936	External/Local	Reimbursements received from local governmental entities within the State, e.g., cities, counties.	991937	External/Private	Reimbursements received from private individuals, firms, institutions, or corporations.	991938	External/Other	Reimbursements not otherwise classified	UNSCHEDULED – (1) Unanticipated or not included in the Budget, or (2) Budget Revisions have not been processed			995962	Intradepartmental	Unscheduled reimbursements from other departmental units/programs within the same org	995963	Interdepartmental	Unscheduled reimbursements from other state departments, commissions, boards, etc.	995985	External/Federal	Unscheduled reimbursements received directly from the Federal Government. Contact your CALSTARS analyst or FSCU before using.	995986	External/Local	Unscheduled reimbursements received from local governmental entities within the State, e.g., cities, counties.	995987	External/Private	Unscheduled reimbursements received from private individuals, firms, institutions, or corporations.	995988	External/Other	Unscheduled reimbursements not otherwise classified.
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EXHIBIT XVI-B-7 (Continued)
POSTING TAG FOR REIMBURSEMENTS REMITTANCE ADVICE

FIELD NAME	INFORMATION
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA Fourth digit – Enter R Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .

REVENUE AND OPERATING REVENUE PROCESSING

Revenues are typically the proceeds collected from taxes, licenses, fees, or investment earnings. Revenue/Operating Revenue is discussed in Chapter XVI-A of this volume, SAM Section 7660 and 8210, and in the Receipt Codes section of the UCM.

Prepare RA

Exhibit XVI-B-8 lists all the fields/areas of the RA that must be completed for the remittance of Revenue/Operating Revenue. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-9 for an example of a completed RA for Revenue and to Exhibit XVI-B-10 for an example of a completed RA for Operating Revenue.

Code the Posting Tag for Revenue/Operating Revenue Remittance

Exhibit XVI-B-11 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of Revenue/Operating Revenue.

All revenue except Federal receipts is classified as either Current Year or Prior Year. Revenue that is not Current Year is posted to the current Prior Year. Revenue is never classified as Refunds to Reverted Appropriations.

EXHIBIT XVI-B-8

REQUIRED FIELDS FOR REVENUE/OPERATING REVENUE REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
FUND	Enter the UCM Fund number in the first four positions of the field. Leave the last three positions blank unless a sub-fund is designated by SCO.
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter either: The Current Fiscal Year for current year revenue/operation revenue; or, The Prior Fiscal Year for all other revenue/operating revenue. (CALSTARS allows the recording of revenue/operating revenue by actual fiscal year.)
REV/OBJ	Enter the appropriate 6-digit UCM Receipt code . Refer to the UCM, Receipt Codes section, Revenue or Operation Revenue sub-section for more details or to the SCO Agency Reconciliation Report.
AMOUNT	Enter the amount.
DESCRIPTION	Enter the appropriate UCM title for Revenue. Refer to the UCM, Receipt Codes section, Revenue or Operation Revenue sub-section for more details.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-B-9 -- REVENUE EXAMPLE

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER
OF REMITTANCE TO STATE ACCOUNT
 TC - 47

CHECKING ACCOUNT NO.

333

REMITTANCE ADVICE NO.

R 34567

AGENCY:
DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)
0001 GENERAL

APPROPRIATION DATA:

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	2005												161400	100.00		Miscellaneous Revenue	
0001	9990	2005												142500	300.00		Miscellaneous Services To The Public	
															TOTAL			
															400.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999

Collection period from July 1, 2005 to July 31, 2005 inclusive.

EXHIBIT XVI-B-10 -- OPERATING REVENUE EXAMPLE

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE ACCOUNT

TC - 47

CHECKING ACCOUNT NO.

444

REMITTANCE ADVICE NO.

R 45678

AGENCY:

DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)	
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0821	FLEXELECT BENEFIT FUND
------	------------------------

APPROPRIATION DATA:

[illegible]

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE _____

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999

Collection period from July 1, 2005 to July 31, 2005 inclusive.

CA 21A (11-2004) PC Excel 97 Version

Original - State Controller's Office Duplicate - Agency Copy

EXHIBIT XVI-B-11
POSTING TAG FOR REVENUE/OPERATING REVENUE REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124 . TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the Revenue/Operating Revenue applies.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 report.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter the appropriate 6-digit UCM Receipt code and, if used, the Agency Source. Refer to the Receipt Codes section, Revenue or Operating Sub-section of the UCM.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA Fourth digit – Enter R Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .

REFUNDS TO REVERTED APPROPRIATIONS PROCESSING

An Abatement or Reimbursement that is received for a reverted appropriation is posted to GL 9891, Refunds to Reverted Appropriations. Refunds to Reverted Appropriations is discussed in Chapter XVI-A of this volume and SAM Section 10473. Revenue is never classified as Refunds to Reverted Appropriations.

Prepare RA

Exhibit XVI-B-12 lists all the fields/areas of the RA that must be completed for the remittance of Refunds to Reverted Appropriations. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-13 for an example of a completed RA for Refunds to Reverted Appropriations.

Code the Posting Tag for Refunds to Reverted Appropriations Remittance

Exhibit XVI-B-14 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of Refunds to Reverted Appropriations.

EXHIBIT XVI-B-12

REQUIRED FIELDS FOR REFUNDS TO REVERTED APPROPRIATIONS REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name . Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund.
APPROPRIATION DATA	Enter Refunds to Reverted Appropriations .
FUND	Enter the UCM Fund number in the first four positions of the field.
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the Prior Fiscal Year regardless of the actual year of the abatement or reimbursement. (The CALSTARS entry may be coded to the actual fiscal year.)
REV/OBJ	Enter 500000 .
AMOUNT	Enter the amount .
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period . The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn . If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-B-13 -- REFUNDS TO REVERTED APPROPRIATIONS EXAMPLE

STATE OF CALIFORNIA
**REPORT TO STATE CONTROLLER
 OF REMITTANCE TO STATE ACCOUNT**
 TC - 47

CHECKING ACCOUNT NO.

555

REMITTANCE ADVICE NO.

R**56789**

AGENCY:

DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)

0001 GENERAL FUND

APPROPRIATION DATA:

Refunds To Reverted Appropriations

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	2004												500000	1,000.00			
TOTAL															1,000.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999Collection period from July 1, 2006 to July 31, 2006 inclusive.

EXHIBIT XVI-B-14

POSTING TAG FOR REFUNDS TO REVERTED APPROPRIATIONS REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124 . TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the Refunds To Reverted Appropriations applies.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 report.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter 570000.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA Fourth digit – Enter R Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .

SPECIAL DEPOSIT FUND (0942) PROCESSING

Special Deposit Fund accounts are discussed in SAM Section 18420. The purpose of this fund is to provide a depository for money collected or received in trust for specific purposes when no other fund has been created for those funds. There are two types of accounts in the Special Deposit Fund:

- ✪ Accounts for unclaimed trust (See SAM Section 18424); and
- ✪ Accounts for funds collected from external sources or governments where no fund is specified for their deposit.

Prepare RA

Exhibit XVI-B-15 lists all the fields/areas of the RA that must be completed for the remittance of cash to the Special Deposit Fund. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-16 for an example of a completed RA for the Special Deposit Fund.

Code the Posting Tag for Special Deposit Fund

Exhibit XVI-B-17 lists the fields that must be coded on the General Purpose Posting Tag for a remittance to the Special Deposit Fund.

EXHIBIT XVI-B-15
REQUIRED FIELDS FOR SPECIAL DEPOSIT FUND REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
APPROPRIATION DATA	Enter the Chapter and Year (Example: Ch. 121/45)
FUND	Enter the 6-digit Fund number displayed on the SCO Agency Reconciliation Report.
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the year shown on the SCO Agency Reconciliation Report.
REF/ITEM	Enter the SCO Reference displayed on the SCO Agency Reconciliation Report.
AMOUNT	Enter the amount.
DESCRIPTION	Enter the account title displayed on the SCO Agency Reconciliation Report. For example, use Unclaimed Trust for the remittances to Unclaimed Trust. Per SAM 18424.5, attach a Schedule of Unclaimed Trust Deposits showing a list of individual items.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-B-16-- REMITTANCE TO SPECIAL DEPOSIT FUND EXAMPLE

STATE OF CALIFORNIA
**REPORT TO STATE CONTROLLER
 OF REMITTANCE TO STATE ACCOUNT**
 TC - 47

CHECKING ACCOUNT NO.

REMITTANCE ADVICE NO.

123**R 54321**

AGENCY:

DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)

0942 SPECIAL DEPOSIT FUND

APPROPRIATION DATA:

Chapter 121/45

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0942001	9990	1945		901											6,000.00		Unclaimed Trust	
TOTAL															6,000.00			

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(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999

Collection period from July 1, 2005 to July 31, 2005 inclusive.

EXHIBIT XVI-B-17
POSTING TAG FOR SPECIAL DEPOSIT FUND REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter TC 103. TC 103 debits GL 1115 and credits GL 1110.
FFY	Enter the appropriate year.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 report.
AMOUNT	Enter the remittance amount.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA Fourth digit – Enter R Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 .

RECORD SCO RECEIPT OF REMITTANCE ADVICE

SCO generates a TC 47 Controller's Receipt document to record the electronic remittance and the withdrawal of cash from the agency's checking account. Agencies receive a Journal Entry (JE) confirming the receipt by the SCO. The JE (CRAnnnnnn) should be posted at the same level of detail as the original remittance transaction.

Exhibit XVI-B-18 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO JE.

EXHIBIT XVI-B-18
POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)

FIELD NAME	INFORMATION
TC	Enter TC 126 for Special Deposit Fund. Enter TC 127 for Abatements, Reimbursements, Revenue, Operating Revenue, and Refunds to Reverted Appropriations. TCs 126 and 127 debit GL 1140 and credit GL 1115.
FFY	Enter the appropriate year.
DOC DATE (Current Document Date)	Enter the Journal Entry (CRA) date.
CUR DOC/S (Current Document/Suffix)	Enter the Journal Entry number (CRAxxxxxx).
INDEX	Enter the same information that was used to post the RA (TC 124 or 103).
PCA	Enter the same information that was used to post the RA (TC 124 or 103).
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter the same information that was used to post the RA (TC 124). NOTE: Leave Blank for Special Deposit Fund CRA (TC 126).
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 or TC 103 entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 or TC 103 entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 or TC 103 entry.

NOTE: The Reference Document field is optional. However, the RA number (Rnnnnn) from the TC 124 or TC 103 can be keyed in the Ref Doc field for additional information.